

MONTHLY STATE REVENUE SNAPSHOT

2 | 2019

based on the Utah State Tax Commission Monthly Revenue Summary (Report TC-23)

	Projected Growth Rate - January	Actual Growth Rate	Projected Range in Collections Through 7 Months	Actual Collections	Condition	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
General Fund										
Sales & Use Tax	6.0%	5.7%	\$1,300,000,000 - \$1,338,000,000	\$1,315,643,883	On target	7.1%	7.2%	6.7%	5.9%	5.7%
All Other Sources	5.2%	8.2%	\$251,000,000 - \$281,000,000	\$276,713,027	On target	12.0%	15.7%	16.2%	12.9%	8.2%
Subtotal General Fund	5.8%	6.1%		\$1,592,356,910		8.1%	8.8%	8.5%	7.1%	6.1%
Sales & Use Tax Set-Asides	6.7%	4.2%	\$377,000,000 - \$388,000,000	\$374,909,048	Below target range	6.9%	7.1%	7.0%	6.3%	4.2%
Education Fund/USF										
Individual Income Tax	7.5%	-7.7%	\$2,475,000,000 - \$2,569,000,000	\$2,165,837,709	Below target range	11.2%	6.3%	6.3%	-10.0%	-7.7%
Corporate Tax	14.3%	48.3%	\$98,000,000 - \$207,000,000	\$236,077,601	Above target range	89.3%	101.6%	143.7%	64.0%	48.3%
All Other Sources	24.2%	58.4%	\$11,000,000 - \$22,000,000	\$17,738,301	On target	95.7%	124.6%	58.4%	61.0%	47.6%
Subtotal Education Fund	8.3%	-3.9%		\$2,419,653,611		18.0%	12.9%	13.0%	-4.6%	-3.9%
Subtotal GF/EF	7.4%	-0.1%		\$4,012,010,521		13.8%	11.2%	11.1%	-0.3%	-0.1%
Transportation Fund										
Motor Fuel Tax	1.9%	-1.3%	\$207,000,000 - \$222,000,000	\$209,114,032	On target	1.9%	0.7%	3.8%	3.1%	-1.3%
Special Fuel Tax	2.8%	4.6%	\$81,000,000 - \$88,000,000	\$85,814,841	On target	13.9%	4.2%	3.7%	7.1%	4.6%
Other	1.2%	10.7%	\$48,000,000 - \$52,000,000	\$54,814,228	Above target range	7.6%	13.9%	14.7%	15.9%	10.7%
Subtotal Transportation Fund	2.0%	1.8%		\$349,743,101		5.4%	3.4%	5.3%	5.8%	1.8%
Total, GF/EF/USF/TF	7.0%	0.0%		\$4,361,753,622		13.1%	10.5%	10.6%	0.2%	0.0%

SUMMARY

General and Education Fund revenue collections totaled \$4.0 billion for the first seven months of FY 2019, representing a year-over-year (YoY) decline of 0.1%. The -0.1% is a slight improvement from January's -0.3%, but far from the strong growth rates of December's 11.1%, November's 11.2%, and October's 13.8%. The current revenue target is 7.4%. With sales tax on target, and corporate tax/withholding above target, the factors behind the weak overall collections in January were increased income tax refunds (+33%) and decreased gross payments (-52%). This situation may rebalance itself when final refunds and gross income tax payments are made in April.

GENERAL FUND

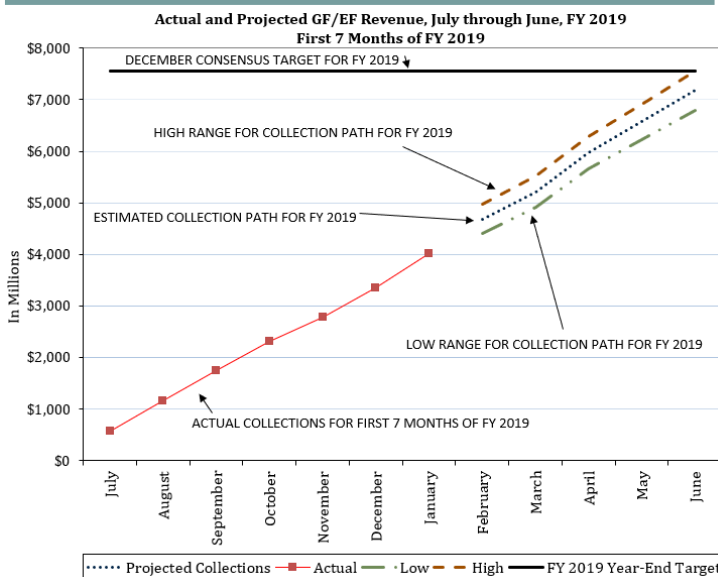
General Fund collections totaled \$1.6 billion for the first seven months of FY 2019. This represents a YoY growth rate of 6.1%. The prior month had revenue growing at 7.1%. The current consensus target is 5.8%. Overall, sales tax decelerated to 5.7% YoY and All Other Sources decelerated to 8.2% YoY. In total, General Fund revenue growth at 6.1% YoY is slightly above target 5.8%, although given the volatility of collections, this is within the target range.

EDUCATION FUND

Education Fund collections reached \$2.4 billion through seven months of FY 2019, a YoY decline of 3.9%. As with the December's results, the drop was due to abnormally low income tax payments and increased refunds in December 2018 and January 2019. The increased refunds (+33% YoY) and the decreased gross payments (-52%) appears to stem, at least partially, from the incentives created by federal tax reform. Individual filers that benefited from the doubling of the standard deduction may have filed earlier this year, while filers that saw a tax liability increase may be waiting to make their final payment until April. Overall, Education Fund revenue has been volatile this year, going from a high of +18.0% YoY in September to a low of -4.6% in December. The target is 7.4% YoY. To reach target, revenue growth will need to accelerate by 11.3 percent points.

TRANSPORTATION FUND

Transportation Fund collections reached \$350 million for the first seven months (+1.8% YoY), slightly below the 2.0% target.



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February 16, 2019



Revenue Summary

Final Fiscal Year 2018-2019 Through 7 Months

Actual Year-to-Date Net Revenues (in millions)				
Tax/Fee	FY2018	FY2019	Change	% Change
Individual Income Tax	\$2,346.0	\$2,165.8	(\$180.1)	-7.7%
State Sales and Use Tax	\$1,604.2	\$1,690.6	\$86.3	5.4%
Corporate Tax*	\$159.1	\$236.1	\$76.9	48.3%
Beer Tax	\$8.6	\$9.1	\$0.5	5.7%
Cigarette Tax	\$56.1	\$54.0	(\$2.1)	-3.8%
Tobacco Tax	\$16.9	\$16.9	\$0.0	0.1%
Insurance Premium Tax	\$76.5	\$80.7	\$4.1	5.4%
Oil and Gas Severance Tax	\$9.5	\$9.8	\$0.2	2.2%
Mining Severance Tax	\$5.1	\$6.7	\$1.5	30.0%
Local Option Sales and Use Taxes	\$862.4	\$966.6	\$104.2	12.1%
Oil and Gas Conservation Fee	\$1.5	\$2.4	\$0.9	59.2%
911 Emergency Services Telephone Charge	\$20.1	\$27.5	\$7.4	36.8%
Cable/Satellite Excise Tax	\$17.9	\$17.6	(\$0.3)	-1.6%
Mineral Production Withholding	\$12.0	\$17.7	\$5.7	47.6%
Motor Fuel Tax	\$211.8	\$213.9	\$2.0	1.0%
Special Fuel Tax	\$82.1	\$85.8	\$3.8	4.6%
Aviation Fuel Tax	\$3.8	\$3.9	\$0.2	4.3%
Motor Vehicle Registration Fees	\$82.1	\$87.5	\$5.4	6.6%
Local Transportation Corridor Preservation Fee	\$13.6	\$14.1	\$0.5	3.7%
Other Motor Vehicle Taxes and Fees	\$167.0	\$169.4	\$2.5	1.5%
Other Taxes and Fees	\$30.6	\$35.1	\$4.5	14.6%
Total	\$5,787.0	\$5,911.1	\$124.1	2.1%

Notes

• This report only includes state and local revenues collected by the Utah State Tax Commission and is not a complete review of state or local finances. Amounts listed on this page are totals, including earmarked amounts, collected by tax type. For state revenues compared with budgeted targets please refer to the LFA/GOMB report on state finances available at: <https://gomb.utah.gov/budget-policy/inside-utahs-budget/> or <https://budget.utah.gov>

• FY 2018 revenues are through February 07, 2018. FY 2019 revenues are through February 07, 2019.

* Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit


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Utah
State
Tax
Commission

	Transactions from 07/01/2017 to 02/07/2018			Transactions from 07/01/2018 to 02/07/2019				
Revenue and Refund Comparison	Fiscal Year	2018		Fiscal Year	2019			
	Fiscal Month	01 - 07		Fiscal Month	01 - 07			

♦♦♦♦ BY FUND TYPE ♦♦♦♦	----- Fiscal Year 2018 Month 01 - 07 -----			----- Fiscal Year 2019 Month 01 - 07 -----					
Categorized by Fund Type	Gross Revenue	Refunds	Net Revenue		Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Clearing	3,462,754	(88)	3,462,666		4,285,033	71,198	4,356,231	893,566	25.8%
Education/Uniform School	2,700,666,622	(179,921,859)	2,520,744,764		2,645,396,717	(221,611,134)	2,423,785,583	(96,959,181)	-3.8%
Fiduciary Fund	1,020,699,031	(5,972,876)	1,014,726,154		1,122,504,480	(10,456,386)	1,112,048,094	97,321,940	9.6%
General Fund Restricted	50,504,975	(74,285)	50,430,689		68,570,138	(9,614)	68,560,525	18,129,835	36.0%
General Fund Unrestricted	1,434,736,570	(26,481,618)	1,408,254,952		1,529,507,886	(42,575,929)	1,486,931,957	78,677,005	5.6%
Proprietary Fund	32,760,205	-	32,760,205		18,488,756	-	18,488,756	(14,271,449)	-43.6%
Special Revenue	24,192,310	(57,072)	24,135,238		29,893,638	(18,134)	29,875,504	5,740,266	23.8%
Transportation Fund	375,345,547	(11,055,495)	364,290,052		383,056,049	(11,391,081)	371,664,968	7,374,916	2.0%
Transportation Investment Fund	368,195,504	-	368,195,504		395,403,523	-	395,403,523	27,208,019	7.4%
Net Revenue	6,010,563,518	(223,563,293)	5,787,000,225		6,197,106,220	(285,991,079)	5,911,115,141	124,114,917	2.1%

	Transactions from 07/01/2017 to 02/07/2018			Transactions from 07/01/2018 to 02/07/2019				
Revenue and Refund Comparison	Fiscal Year	2018		Fiscal Year	2019			
	Fiscal Month	01 - 07		Fiscal Month	01 - 07			
◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 07 -----			----- Fiscal Year 2019 Month 01 - 07 -----				
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
911 Emergency Services Telephone Charge:	20,164,264	(44,538)	20,119,725	27,517,069	(839)	27,516,231	7,396,505	36.8%
Fiduciary Fund								
Emergency Services Phone Charge	1,699,197	-	1,699,197	-	-	-	(1,699,197)	-100.0%
General Fund Restricted								
Computer Aided Dispatch	254,459	-	254,459	16	-	16	(254,443)	-100.0%
Statewide Unified E-911 Emergency Services	2,082,509	-	2,082,509	2,091,749	-	2,091,749	9,239	0.4%
Utah Statewide Radio System - Emergency Services	3,350,004	-	3,350,004	12,265,478	-	12,265,478	8,915,473	266.1%
General Fund Unrestricted								
Public Safety Answering Point - Public Safety	683,237	-	683,237	1,010,136	-	1,010,136	326,899	47.8%
Special Revenue								
Public Safety Answering Point - Local Dispatch	12,094,857	(44,538)	12,050,318	12,149,691	(839)	12,148,853	98,534	0.8%
Aviation Fuel Tax:	3,793,202	(20,750)	3,772,452	3,958,793	(22,717)	3,936,076	163,624	4.3%
Transportation Fund								
Aviation Fuel Tax	3,793,202	(20,750)	3,772,452	3,958,793	(22,717)	3,936,076	163,624	4.3%
Beer Tax:	8,605,584	(1,288)	8,604,296	9,092,969	-	9,092,969	488,673	5.7%
General Fund Restricted								
Alcohol Beverage Enforcement & Treatment Account	5,597,400	-	5,597,400	5,856,043	-	5,856,043	258,643	4.6%
General Fund Unrestricted								
Beer Tax	3,008,184	(1,288)	3,006,896	3,236,925	-	3,236,925	230,030	7.7%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 07 -----			----- Fiscal Year 2019 Month 01 - 07 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%		
Cable/Satellite Excise Tax:	17,872,407	-	17,872,407	17,588,221	-	17,588,221	(284,186)	-1.6%		
General Fund Unrestricted										
Multi-Channel Video or Audio Service	17,872,407	-	17,872,407	17,588,221	-	17,588,221	(284,186)	-1.6%		
Cigarette Tax:	56,204,749	(101,047)	56,103,702	54,116,117	(156,380)	53,959,737	(2,143,966)	-3.8%		
General Fund Restricted										
Cigarette Tax - Tobacco Prevention	7,950,000	-	7,950,000	7,950,000	-	7,950,000	-	0.0%		
General Fund Unrestricted										
Cigarette Stamp Tax	48,254,749	(101,047)	48,153,702	46,166,117	(156,380)	46,009,737	(2,143,966)	-4.5%		
Corporate Tax:	212,634,579	(53,489,844)	159,144,736	290,588,784	(54,511,184)	236,077,601	76,932,865	48.3%		
Education/Uniform School										
Corporate Tax	212,634,579	(53,489,844)	159,144,736	290,588,784	(54,511,184)	236,077,601	76,932,865	48.3%		
Individual Income Tax:	2,471,983,279	(126,010,197)	2,345,973,082	2,332,934,670	(167,092,361)	2,165,842,309	(180,130,773)	-7.7%		
Education/Uniform School										
Individual Income Tax - Final Payments	570,585,286	(123,875,656)	446,709,630	275,925,640	(164,454,865)	111,470,775	(335,238,855)	-75.0%		
Individual Income Tax - Withholding	1,901,397,993	(2,134,541)	1,899,263,452	2,057,004,430	(2,637,496)	2,054,366,934	155,103,482	8.2%		
Special Revenue										
Suicide Prevention	-	-	-	4,600	-	4,600	4,600			
Insurance Premium Tax:	76,613,415	(78,498)	76,534,916	80,666,924	-	80,666,924	4,132,008	5.4%		
Fiduciary Fund										
Employers Reinsurance & Uninsured Employers	10,275,470	-	10,275,470	9,084,959	-	9,084,959	(1,190,511)	-11.6%		
Fireman's Pension Fund	5,057,145	-	5,057,145	707,615	-	707,615	(4,349,530)	-86.0%		
General Fund Restricted										
Fire Academy Support Fund	2,528,570	-	2,528,570	353,806	-	353,806	(2,174,764)	-86.0%		
Industrial Accident Fund	1,585,141	-	1,585,141	1,318,637	-	1,318,637	(266,504)	-16.8%		
Relative Value Study Fund	66,554	-	66,554	66,157	-	66,157	(397)	-0.6%		
Workplace Safety Account	792,587	-	792,587	659,331	-	659,331	(133,257)	-16.8%		
General Fund Unrestricted										
Insurance Premium Tax	56,307,948	(78,498)	56,229,450	68,476,420	-	68,476,420	12,246,970	21.8%		
Local Option Sales and Use Taxes:	868,261,734	(5,830,625)	862,431,110	976,893,774	(10,272,736)	966,621,038	104,189,928	12.1%		
Fiduciary Fund										
Botanical, Cultural, Recreational, and Zoo	28,458,249	(215,216)	28,243,033	31,222,664	(419,174)	30,803,491	2,560,458	9.1%		
Correctional Facility Sales and Use Tax	-	-	-	9,691,579	(2,603)	9,688,977	9,688,977			
County of the 2nd Class State Hwys Projects	12,881,669	(55,209)	12,826,460	14,094,370	(88,403)	14,005,967	1,179,507	9.2%		
County Option Fixed Guideway Tax	14,315,415	(66,335)	14,249,080	15,675,195	(108,597)	15,566,598	1,317,517	9.2%		
County Option Sales & Use Tax	93,722,437	(720,248)	93,002,190	102,466,003	(1,242,252)	101,223,751	8,221,561	8.8%		
County Option Sales/Use for Highways/Public Transit Tax	17,626,821	(51,453)	17,575,368	38,474,745	(75,640)	38,399,105	20,823,737	118.5%		
Highways Sales & Use Tax	9,732,590	(50,940)	9,681,649	10,781,788	(67,561)	10,714,227	1,032,578	10.7%		
Local Sales And Use Tax	374,890,016	(2,881,128)	372,008,888	409,464,709	(4,968,932)	404,495,777	32,486,890	8.7%		
Local Trans. Corridor Preservation - 2nd Class County	1,353,961	(690)	1,353,271	1,471,464	(1,446)	1,470,017	116,747	8.6%		
Municipal Energy Sales & Use Tax	3,394,158	-	3,394,158	5,545,604	(16,116)	5,529,489	2,135,331	62.9%		
Municipal Telecommunications License Tax	15,119,338	(1,499)	15,117,839	14,869,193	(2,359)	14,866,834	(251,005)	-1.7%		
Public Transit Tax	163,021,725	(1,399,073)	161,622,651	177,944,066	(3,022,545)	174,921,522	13,298,871	8.2%		
Resort Communities Tax	12,683,927	(149,487)	12,534,440	14,345,211	(89,732)	14,255,479	1,721,039	13.7%		
Rural County Hospital Tax	4,224,142	(20,591)	4,203,551	4,505,815	(19,616)	4,486,199	282,648	6.7%		
State Highways Projects - Fixed Guideway	1,147,005	-	1,147,005	1,238,902	-	1,238,902	91,897	8.0%		
Town Option Sales & Use Tax	6,168,183	(24,695)	6,143,488	6,646,967	(24,945)	6,622,022	478,534	7.8%		
Transient Room Tax - County	37,941,396	(83,132)	37,858,264	40,591,771	(52,458)	40,539,313	2,681,049	7.1%		
Transient Room Tax - First Class County Fund	1,974,668	-	1,974,668	2,043,242	-	2,043,242	68,574	3.5%		
Transient Room Tax - Municipality	7,280,396	(15,410)	7,264,986	8,646,744	(5,265)	8,641,479	1,376,493	18.9%		
TRCC Restaurant Tax	31,799,691	(74,308)	31,725,383	35,189,199	(44,206)	35,144,993	3,419,610	10.8%		
TRCC Short Term Leasing Tax - Tourism	10,564,083	(542)	10,563,541	11,248,197	(1,515)	11,246,683	683,142	6.5%		
TRCC Transient Room Tax - Tourism	1,586,228	(6,751)	1,579,477	1,655,069	(1,399)	1,653,671	74,194	4.7%		

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

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◆◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆◆	----- Fiscal Year 2018 Month 01 - 07 -----			----- Fiscal Year 2019 Month 01 - 07 -----			Net Amount Change	Net Change%
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Special Revenue								
Qualified Emergency Food Agencies Fund	222,397	-	222,397	222,397	-	222,397	-	0.0%
State Imposed Mass Transit Tax	2,656,991	(12,534)	2,644,458	2,876,692	(15,082)	2,861,610	217,152	8.2%
Transportation Fund								
State Highways Projects - 2nd Class County	1,593	(1,383)	210	1,937	(2,893)	(956)	(1,166)	
State Highways Projects - Public Transit Tax	15,494,655	-	15,494,655	15,980,250	-	15,980,250	485,595	3.1%
Local Transportation Corridor Preservation Fee:	13,593,353	-	13,593,353	14,090,641	-	14,090,641	497,289	3.7%
Fiduciary Fund								
County of the 1st Class State Highways Projects	2,808,431	-	2,808,431	3,941,118	-	3,941,118	1,132,687	40.3%
Local Trans. Corridor Preservation - 1st Class City	1,124,791	-	1,124,791	100,846	-	100,846	(1,023,945)	-91.0%
Local Transportation Corridor Preservation - MV	9,660,130	-	9,660,130	10,048,677	-	10,048,677	388,547	4.0%
Transportation Fund								
Mineral Production Withholding:	12,438,613	(421,818)	12,016,795	17,745,891	(7,589)	17,738,301	5,721,507	47.6%
Education/Uniform School								
Mineral Production Tax Withholding	12,438,613	(421,818)	12,016,795	17,745,891	(7,589)	17,738,301	5,721,507	47.6%
Mining Severance Tax:	5,142,041	-	5,142,041	6,683,099	-	6,683,099	1,541,059	30.0%
General Fund Unrestricted								
Mining Severance Tax	3,869,712	-	3,869,712	5,048,881	-	5,048,881	1,179,169	30.5%
Special Revenue								
Mining Severance Tax Permanent State Trust Fund	1,272,329	-	1,272,329	1,634,219	-	1,634,219	361,890	28.4%
Motor Fuel Tax:	214,244,089	(2,395,949)	211,848,140	216,130,234	(2,253,321)	213,876,913	2,028,772	1.0%
General Fund Restricted								
Boat Fuel Tax	-	-	-	2,925,959	-	2,925,959	2,925,959	
Off Highway Vehicle Fuel Tax	-	-	-	1,836,922	-	1,836,922	1,836,922	
Transportation Fund								
Motor Fuel Tax	214,244,089	(2,395,949)	211,848,140	211,367,354	(2,253,321)	209,114,032	(2,734,108)	-1.3%
Motor Vehicle Registration Fees:	82,062,543	-	82,062,543	87,512,218	-	87,512,218	5,449,675	6.6%
General Fund Restricted								
Boat Registration Fees	929,621	-	929,621	919,748	-	919,748	(9,873)	-1.1%
Motor Vehicle Safety Impact Restricted Account	178,478	-	178,478	1,602,595	-	1,602,595	1,424,116	797.9%
Off Highway Vehicle Registration Fees	1,270,915	-	1,270,915	1,497,465	-	1,497,465	226,551	17.8%
OHV Registration Fees	100,954	-	100,954	107,463	-	107,463	6,510	6.4%
Snowmobile Registration Fees	246,625	-	246,625	308,479	-	308,479	61,854	25.1%
Proprietary Fund								
Land Grant Management Fund Registration Fees	(151,868)	-	(151,868)	114,463	-	114,463	266,331	
Transportation Fund								
Aircraft Registration Fees	936,555	-	936,555	1,040,892	-	1,040,892	104,337	11.1%
Motor Vehicle Registration Fees	26,523,705	-	26,523,705	27,649,311	-	27,649,311	1,125,606	4.2%
Motorcycle Safety Fees - Dedicated Credit	228,550	-	228,550	246,890	-	246,890	18,339	8.0%
MV Public Safety for Highway Patrol	1,438,838	-	1,438,838	1,507,180	-	1,507,180	68,341	4.7%
Transportation Investment Fund								
Transportation Inv. Fund - MV Registration Fees	50,360,170	-	50,360,170	52,517,734	-	52,517,734	2,157,563	4.3%
Oil and Gas Conservation Fee:	1,561,990	(74,285)	1,487,705	2,378,243	(9,614)	2,368,629	880,924	59.2%
General Fund Restricted								
Oil & Gas Conservation Fee	1,561,990	(74,285)	1,487,705	2,378,243	(9,614)	2,368,629	880,924	59.2%

Utah State Tax Commission - Tax Collections

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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 07 -----			----- Fiscal Year 2019 Month 01 - 07 -----			Net Amount Change	Net Change%
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Oil and Gas Severance Tax:			20,933,091	(11,392,859)	9,540,232	27,576,673	(17,826,533)	9,750,140	209,908	2.2%
General Fund Unrestricted										
	Oil & Gas Severance Tax		15,671,677	(11,392,859)	4,278,818	20,187,678	(17,826,533)	2,361,145	(1,917,673)	-44.8%
Special Revenue										
	Oil & Gas Severance Tax Permanent State Trust Fund		1,093,069	-	1,093,069	3,137,951	-	3,137,951	2,044,882	187.1%
	Revitalization Fund - Navajo		750,000	-	750,000	750,000	-	750,000	-	0.0%
	Revitalization Fund - Uintah Basin		3,418,345	-	3,418,345	3,501,044	-	3,501,044	82,700	2.4%
Other Motor Vehicle Taxes and Fees:			166,993,567	(88)	166,993,479	169,439,389	9,790	169,449,179	2,455,700	1.5%
Clearing										
	Clearing - VADRS MV		19,932	(88)	19,844	0	9,790	9,790	(10,054)	-50.7%
	Clearing - VADRS MV Cashiering Payments		146	-	146	-	-	-	(146)	-100.0%
	Clearing - VADRS MVED		(120)	-	(120)	(0)	-	(0)	120	-100.0%
Education/Uniform School										
	Driver Education Fees - Dedicated Credits		3,609,443	-	3,609,443	3,952,177	-	3,952,177	342,735	9.5%
Fiduciary Fund										
	Collegiate License Plate Fees		652,206	-	652,206	665,775	-	665,775	13,569	2.1%
	Motor Vehicle Blindness Prevention Checkoff		14,364	-	14,364	17,434	-	17,434	3,070	21.4%
	MV County Collections		116,310,976	-	116,310,976	120,949,303	-	120,949,303	4,638,326	4.0%
	Other License Plate and Contributions		72,221	-	72,221	78,194	-	78,194	5,974	8.3%
	Tax Commission Suspense		13,288,192	-	13,288,192	8,200,000	-	8,200,000	(5,088,192)	-38.3%
General Fund Restricted										
	Electronic Payments Fee		3,778,907	-	3,778,907	3,829,969	-	3,829,969	51,063	1.4%
	MV Automobile 45-Day Permits		2,546,346	-	2,546,346	2,569,022	-	2,569,022	22,677	0.9%
	MV Contrib - Special Group License Plates		295,466	-	295,466	337,008	-	337,008	41,542	14.1%
	MV Contrib - Voluntary Checkoffs		22,648	-	22,648	25,566	-	25,566	2,918	12.9%
	Other License Plate and Contributions		141,700	-	141,700	157,925	-	157,925	16,225	11.5%
General Fund Unrestricted										
	County Property Tax Transaction Fees		(9,515)	-	(9,515)	(6,915)	-	(6,915)	2,600	-27.3%
	DUI Impound Fees		986,955	-	986,955	878,271	-	878,271	(108,684)	-11.0%
	Misc. Dedicated Credits - Other Agencies		2,037,334	-	2,037,334	265,929	-	265,929	(1,771,405)	-86.9%
	Misc. Dedicated Credits - Tax Comm.		1,637,283	-	1,637,283	1,431,462	-	1,431,462	(205,821)	-12.6%
	MV Regist/Plate Fees - Plate, Admin Fee		1,769,924	-	1,769,924	2,256,265	-	2,256,265	486,341	27.5%
	MVED Business Regulation Fees		1,506,252	-	1,506,252	1,138,097	-	1,138,097	(368,154)	-24.4%
	Other License Plate and Contributions		293	-	293	254	-	254	(39)	-13.3%
	Search and Rescue - Dedicated Credits		186,361	-	186,361	186,595	-	186,595	234	0.1%
Special Revenue										
	Traumatic Head and Spinal Cord Injury Rehab		102,860	-	102,860	163,600	-	163,600	60,740	59.1%
Transportation Fund										
	DUI Impound Fees		711,188	-	711,188	638,563	-	638,563	(72,625)	-10.2%
	Motor Carrier Fee		298,098	-	298,098	514,000	-	514,000	215,902	72.4%
	Motor Vehicle Control Fees		3,636,303	-	3,636,303	3,733,633	-	3,733,633	97,330	2.7%
	Proportional Registration - Highway Use Tax		3,624,440	-	3,624,440	5,395,816	-	5,395,816	1,771,376	48.9%
	Proportional Registration Fees		7,780,594	-	7,780,594	9,944,668	-	9,944,668	2,164,074	27.8%
	Temporary Permits		120,360	-	120,360	145,255	-	145,255	24,895	20.7%
	Uninsured Motorist Fees		1,852,414	-	1,852,414	1,971,523	-	1,971,523	119,109	6.4%

Utah State Tax Commission - Tax Collections

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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 07 -----			----- Fiscal Year 2019 Month 01 - 07 -----			Net Amount Change	Net Change%
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Other Taxes and Fees:			33,708,784	(3,115,445)	30,593,339	38,257,404	(3,186,451)	35,070,953	4,477,613	14.6%
Clearing										
	Clearing - GenTax ACH		266,138	-	266,138	1,286,321	-	1,286,321	1,020,183	383.3%
	Clearing - GenTax Fuels		1,937,835	0	1,937,835	2,828,339	61,408	2,889,747	951,912	49.1%
	Clearing - GenTax Media		1,031,569	-	1,031,569	118,479	-	118,479	(913,090)	-88.5%
	Clearing - GenTax Misc.		215,932	(0)	215,932	52,075	-	52,075	(163,857)	-75.9%
	Clearing - Insurance Premium		1,735	(0)	1,735	(0)	(0)	(0)	(1,735)	
	Clearing - MV Regist. Prepayments		(10,414)	-	(10,414)	(181)	-	(181)	10,233	-98.3%
Education/Uniform School										
	IIT Contributions - Invest More for Education		709	-	709	133	-	133	(576)	-81.3%
	State Transient Room Tax - Hospitality Tourism		-	-	-	179,661	-	179,661	179,661	
Fiduciary Fund										
	Car & Bus Tax		6,095,123	(328)	6,094,795	6,286,451	(714)	6,285,737	190,942	3.1%
	Environmental Assurance Fee		3,722,954	(155,840)	3,567,113	4,577,595	(200,911)	4,376,684	809,571	22.7%
	Inc. Tax Contributions - Education		10,409	-	10,409	11,286	-	11,286	877	8.4%
	Inc. Tax Contributions - Election Campaign		21,324	-	21,324	22,730	-	22,730	1,406	6.6%
General Fund Restricted										
	Admin. Allowance Service Charge - Sales Tax & Misc		6,903,562	-	6,903,562	6,150,507	-	6,150,507	(753,055)	-10.9%
	Commerce Charges		252,896	-	252,896	252,670	-	252,670	(226)	-0.1%
	Court Complex Fees		2,350,255	-	2,350,255	2,484,290	-	2,484,290	134,036	5.7%
	Income Tax Contrib. - Homeless, Children's Organ, Etc.		73,807	-	73,807	21,732	-	21,732	(52,075)	-70.6%
	Lubricating Oil Fee - Used Oil		360,943	-	360,943	370,127	-	370,127	9,185	2.5%
	Other Misc.		160,314	-	160,314	136,317	-	136,317	(23,996)	-15.0%
General Fund Unrestricted										
	Cigarette/eCig Licenses & Fees		9,200	-	9,200	520	-	520	(8,680)	-94.3%
	County Property Tax Transaction Fees		1,643,421	-	1,643,421	1,615,351	-	1,615,351	(28,070)	-1.7%
	Court Fees		1,436,378	-	1,436,378	1,530,892	-	1,530,892	94,514	6.6%
	Farm Tool Tax Credit		-	(1,075)	(1,075)	-	(11,166)	(11,166)	(10,091)	
	Federal Revenues & Grants		142,879	-	142,879	133,185	-	133,185	(9,693)	-6.8%
	Misc. Dedicated Credits - Electronic Convenience Fees		529,977	-	529,977	529,209	-	529,209	(768)	-0.1%
	Misc. Dedicated Credits - MV Sale of Info		90,589	-	90,589	67,379	-	67,379	(23,210)	-25.6%
	Misc. Dedicated Credits - Tax Comm.		38,640	-	38,640	23,453	-	23,453	(15,186)	-39.3%
	Other Misc.		183,439	-	183,439	403,796	-	403,796	220,357	120.1%
	Property Tax Relief Credits - Circuit Breaker		-	(2,958,201)	(2,958,201)	-	(3,032,855)	(3,032,855)	(74,654)	2.5%
Special Revenue										
	Clean Air Fund Contributions		7,222	-	7,222	8,725	-	8,725	1,503	20.8%
	Misc. Special Revenues		492	-	492	1,199	-	1,199	706	143.5%
	Private Organ Donation Contributions		21,080	-	21,080	24,666	-	24,666	3,586	17.0%
	State Transient Room Tax - Outdoor Recreation Infrastructure		1,336	-	1,336	2,937,987	(2,213)	2,935,775	2,934,439	
	Waste Tire Recycling Fees		2,239,979	-	2,239,979	2,169,513	-	2,169,513	(70,466)	-3.1%
Transportation Fund										
	Motor Vehicle Rental Tax		3,969,062	-	3,969,062	4,032,996	-	4,032,996	63,934	1.6%
Special Fuel Tax:			90,691,900	(8,637,412)	82,054,488	94,926,991	(9,112,150)	85,814,841	3,760,353	4.6%
Transportation Fund										
	Special Fuel Tax		90,166,463	(8,596,020)	81,570,443	94,303,672	(9,038,243)	85,265,429	3,694,987	4.5%
	Special Fuel Tax - CNG / LNG		525,437	(41,392)	484,045	623,319	(73,907)	549,412	65,367	13.5%

Utah State Tax Commission - Tax Collections

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◆◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆◆	----- Fiscal Year 2018 Month 01 - 07 -----			----- Fiscal Year 2019 Month 01 - 07 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
State Sales and Use Tax:	1,616,173,078	(11,948,213)	1,604,224,865	1,712,326,691	(21,773,760)	1,690,552,931	86,328,066	5.4%
General Fund Restricted								
Water Infrastructure Restricted 1/16% Sales Tax Diversion	5,122,324	-	5,122,324	10,096,915	-	10,096,915	4,974,590	97.1%
General Fund Unrestricted								
Dedicated Credits - DNR Plants/Animal Protect - Sales	2,450,000	-	2,450,000	2,450,000	-	2,450,000	-	0.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	650,000	-	650,000	650,000	-	650,000	-	0.0%
State Sales Tax	1,256,269,289	(11,948,213)	1,244,321,075	1,337,417,643	(21,773,760)	1,315,643,883	71,322,807	5.7%
Water & Wastewater Proj - Div of Water Rights	622,705	-	622,705	140,698	-	140,698	(482,007)	-77.4%
Proprietary Fund								
Throughput Infrastructure Fund	15,750,000	-	15,750,000	-	-	-	(15,750,000)	-100.0%
Water & Wastewater Proj - Sales	17,162,073	-	17,162,073	18,374,293	-	18,374,293	1,212,220	7.1%
Special Revenue								
Qualified Emergency Food Agencies Fund	311,353	-	311,353	311,353	-	311,353	-	0.0%
Transportation Investment Fund								
Transportation Inv. Fund - 30% Sales Growth Diversion	128,712,928	-	128,712,928	126,510,712	-	126,510,712	(2,202,216)	-1.7%
Transportation Inv. Fund \$90MM	36,750,000	-	36,750,000	-	-	-	(36,750,000)	-100.0%
Transportation Inv. Fund 0.05% Diversion	12,322,132	-	12,322,132	10,146,939	-	10,146,939	(2,175,192)	-17.7%
Transportation Inv. Fund 1/16% Sales Diversion	16,476,022	-	16,476,022	12,623,721	-	12,623,721	(3,852,301)	-23.4%
Transportation Inv. Fund 3.68% Vehicle Related Products	-	-	-	65,041,249	-	65,041,249	65,041,249	
Transportation Inv. Fund 8.3% Vehicle Related Products	123,574,252	-	123,574,252	128,563,168	-	128,563,168	4,988,915	4.0%
Tobacco Tax:	16,887,256	(436)	16,886,820	16,681,425	224,765	16,906,190	19,370	0.1%
General Fund Unrestricted								
Tobacco Products Tax	16,887,256	(436)	16,886,820	16,681,425	224,765	16,906,190	19,370	0.1%
Net Revenue	6,010,563,518	(223,563,293)	5,787,000,225	6,197,106,220	(285,991,079)	5,911,115,141	124,114,917	2.1%

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

¹H.B. 149 from the 2018 General Session repealed the requirement of the State Tax Commission to record and deposit revenue from the markup on alcoholic beverages. Beginning FY 2019, revenues recorded to the liquor markup proprietary fund are no longer included in the TC-23 revenue report.